(19) World Intellectual Property Organization

International Bureau



(43) International Publication Date 15 January 2004 (15.01.2004)

PCT

(10) International Publication Number WO 2004/006225 A1

(51) International Patent Classification7:

G10L 19/02

(21) International Application Number:

PC1/IB2003/002746

(22) International Filing Date: 18 June 2003 (18.06.2003)

(25) Filing Language:

English

(26) Publication Language:

English

(30) Priority Data: 02077727.2

8 July 2002 (08.07.2002) EP

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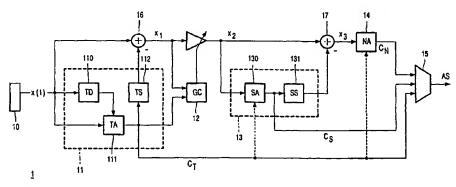
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- (81) Designated States (national): AE, AG, AL, AM, AT, AU, AZ, BA, BB, BG, BR, BY, BZ, CA, CH, CN, CO, CR, CU, CZ, DE, DK, DM, DZ, EC, EE, ES, FI, GB, GD, GE, GII, GM, HR, HU, ID, IL, IN, IS, JP, KE, KG, KP, KR, KZ, LC, LK, LR, LS, LT, LU, LV, MA, MD, MG, MK, MN, MW, MX, MZ, NI, NO, NZ, OM, PG, PH, PL, PT, RO, RU, SC, SD, SE, SG, SK, SL, TJ, TM, TN, TR, TT, TZ, UA, UG, US, UZ, VC, VN, YU, ZA, ZM, ZW.
- (84) Designated States (regional): ARIPO patent (GH, GM, KE, LS, MW, MZ, SD, SL, SZ, TZ, UG, ZM, ZW), Eurasian patent (AM, AZ, BY, KG, KZ, MD, RU, TJ, TM), European patent (AT, BE, BG, CH, CY, CZ, DE, DK, EE, ES, FI, FR, GB, GR, HU, IE, IT, LU, MC, NL, PT, RO. SE, SI, SK, TR), OAPI patent (BF, BJ, CF, CG, CI, CM, GA, GN, GQ, GW, ML, MR, NE, SN, TD, TG).

Published:

with international search report

For two-letter codes and other abbreviations, refer to the "Guidance Notes on Codes and Abbreviations" appearing at the beginning of each regular issue of the PCT Gazette.

(54) Title: SINUSOIDAL AUDIO CODING



(57) Abstract: Coding (1) an audio signal (x) comprises providing a respective set of sampled signal values for each of a plurality of sequential segments. The sampled signal values are analysed (130) to generate one or more sinusoidal components for each of the plurality of sequential segments. The sinusoidal components are linked across a plurality of sequential segments. Sinusoidal codes (CS) comprise tracks of linked sinusoidal components for each of the plurality of sequential segments. Each track comprises a frequency and amplitude for a sinusoidal component in a starting segment of a track whereas selected tracks include an indicator that no phase is included for said starting segment.